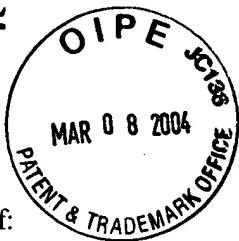


March 4, 2004



In re Application of:

Applicant : Venkatesh, et al.
Serial No. : 10/713,929
Filed : November 14, 2003
Title : MODIFIED RELEASE DOSAGE FORMS OF SKELETAL MUSCLE
RELAXANTS
Docket : 451194-101
Art Unit : 1615

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

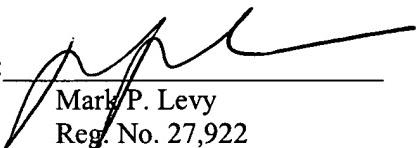
Sir:

Transmitted herewith is/are the following paper(s):

- Power of Attorney.
 No fee is required. The Commissioner is hereby authorized to charge any additional fees under 37 C.F.R. 1.16 and 1.17 which may be required by this paper, or to credit any overpayment to Deposit Account No. 20-0809.

Respectfully submitted,

By: _____


Mark P. Levy
Reg. No. 27,922
(937) 443-6949



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Applicant(s) : Venkatesh et al.
Serial No. : 10/713,929
Filed : November 14, 2003
Title : MODIFIED RELEASE DOSAGE FORMS OF SKELETAL MUSCLE
 RELAXANTS
Docket No. : 451194-101

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

Sir:

POWER OF ATTORNEY

All right, title, and interest in the above-identified patent application has been assigned to Eurand, Inc., from the inventors, Gopi M. Venkatesh and James M. Clevenger, by the Assignment filed in the above-identified application (a copy of which is attached hereto).

The undersigned, as President of Eurand, Inc., has reviewed the evidentiary documents for the above-identified patent application and hereby certifies that to the best of his knowledge and belief, all right, title, and interest in and to the above-identified application is in the name of Eurand America, Inc., the party seeking to take this action.

On behalf of Assignee and owner of the above-identified U.S. patent application, by assignment, Eurand, Inc. hereby appoints:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
James R. Eley	Reg. No. 36,790
Douglas E. Erickson	Reg. No. 29,530
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Michael A. Forhan	Reg. No. 46,706
Jeffrey C. Metzcar	Reg. No. 52,027
Rose Ann Dabek	Reg. No. 28,064
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

as its attorneys with full power of substitution and revocation, to transact all business in the U.S. Patent and Trademark Office connected therewith.

Address all correspondence and telephone calls to:

Mark P. Levy, Esq.
Thompson Hine, LLP
2000 Courthouse Plaza NE
10 W. Second Street
Dayton, Ohio 45402-1758
Telephone: (937) 443-6949
Facsimile: (937) 443-6635

I, John Fraher, declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further, that the statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Eurand, Inc.

Date: 10/10/03

By: _____
John Fraher
Title: President

322058

ASSIGNMENT

WHEREAS, Gopi M. Venkatesh, of the City of Vandalia, County of Montgomery and State of Ohio; and James M. Clevenger, of the City of Vandalia, County of Montgomery and State of Ohio invented certain new and useful **MODIFIED RELEASE DOSAGE FORMS OF SKELETAL MUSCLE RELAXANTS** (Docket No. 451194-101) for which I/we executed an application for letters patent of the United States;

AND WHEREAS, Eurand, Inc. a corporation organized under the laws of Nevada with a place of business at 845 Center Drive, Vandalia, Ohio 45377 hereinafter called the Assignee, is desirous of acquiring the entire right, title and interest in and to said application and the inventions therein disclosed and any letters patent that may issue thereon;

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) and other valuable consideration, receipt whereof is hereby acknowledged, I/we hereby sell, assign and transfer unto said Assignee, its successors and assigns, the entire right, title and interest in and to said application, any application claiming priority therefrom, any non-provisionals, divisions or continuations thereof, and the inventions therein disclosed, and any improvements thereon, and any patent or patents that may be issued or reissued thereon, and I/we hereby authorize and request the Commissioner of Patents and Trademarks to issue any letters patent thereon, and reissues thereof, to said Assignee, its successors and assigns; and I/we hereby authorize said Assignee, its successors and assigns, to file in its own name applications for patent in foreign countries in connection with the inventions hereby transferred, under the International Convention claiming the priority of said United States application or otherwise, and to secure in its own name the patent or patents issued thereon; and I/we hereby agree that, upon request, I/we will sign all papers, and make all rightful oaths, and do all acts which said Assignee, its successors or assigns, may consider necessary in connection with said United States application, and in connection with any other United States or foreign applications that may be filed in connection with said inventions, and with any improvements thereon, and in connection with any patents issued or reissued thereon.

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 13 day of November, 2003.

STATE OF Ohio)
COUNTY OF Montgomery ss

Gopi M. Venkatesh
Gopi M. Venkatesh


On this 13 day of November, 2003, before me a Notary Public in and for the above County and State, personally appeared the above named, Gopi M. Venkatesh personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

Paula Eichman
Notary Public

Assignment
Docket No. 451194-101

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 13 day of
November, 2003.

James M. Clevenger
James M. Clevenger

STATE OF Ohio)
COUNTY OF Middlebury ss



On this 13 day of November, 2003, before me a Notary Public in and for the above County and State, personally appeared the above named, **James M. Clevenger** personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

Paula Eichman

Notary Public
PAULA EICHMAN, Notary Public
In and for the State of Ohio
My Commission Expires Nov. 28, 2004

316058